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15 United States Attorney
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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

16 MGM RESORTS INTERNATIONAL
DESIGN, a Nevada corporation,

17 Plaintiff,

18 v.

19 UNITED STATES OF AMERICA;
20 SILVERMAN HOLDINGS, LLC d/b/a Argent
21 Custom Furniture, a California limited liability
22 company; ARGENT CUSTOM FURNITURE,
23 INC., a Nevada corporation; ARGENT
CUSTOM FURNITURE, LLC, a California
limited liability company; and DOES 1 TO 10,
inclusive,

24 Defendants.

CIVIL No. 2:12-cv-00639-MMD-PAL

**STIPULATION FOR ENTRY OF
JUDGMENT AND FOR DISBURSEMENT
OF INTERPLEAD FUNDS**

26 Plaintiff MGM Resorts International Design ("MGM") and the Defendants who have not
27 been defaulted, United States of America ("United States") and Argent Custom Furniture, Inc.

1 ("Argent"), by and through their respective undersigned counsel, hereby stipulate and agree as
2 follows:

3 1. MGM owes money to an entity that has performed services for it;
4 2. MGM is unsure, however, as to which of the defendants it is required by law to
5 pay those funds and is concerned that if it were to pay the funds to one of the defendants, then it
6 would face liability from the other defendants for making that choice;

7 3. MGM brought this interpleader action seeking (a) to be allowed to deposit the
8 funds with the registry of the Court, (b) an order that the defendants be enjoined from instituting
9 any action against MGM for recovery of any of the funds, (c) an order that the defendants be
10 required to interplead and settle among themselves their rights to the funds, and (d) an order that
11 MGM be discharged from all liability;
12

13 4. The United States has a senior interest as to all parties to the funds;
14

15 5. Based on the foregoing, the Court should enter an order that judgment be entered
16 in this case providing the following:

17 a. MGM, at its earliest convenience, deposit and pay into the registry of this
18 Court the interpleader fund at issue which totals \$97,818.70;

19 b. MGM be discharged from any and all liability whatsoever as to the
20 \$97,818.70 interplead;

21 c. all of the defendants are perpetually enjoined and restrained from making
22 any further claim against MGM from recovery of the \$97,818.70 or anything growing out
23 of the same;

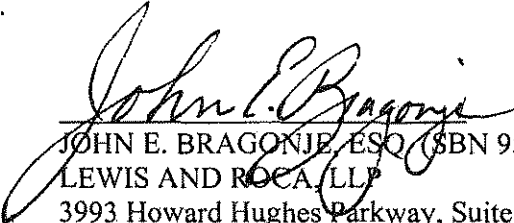
24 d. the United States has a senior interest in the \$97,818.70 interplead as to all
25 parties and is therefore entitled to a distribution of the \$97,818.70 interplead;
26
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1 e. that once MGM deposits and pays the funds into the registry of this Court,
2 the Clerk of Court is directed to disburse the entire amount of the interplead funds,
3 totalling \$97,818.70, to the United States;

4 f. that the IRS will apply the \$97,818.70 interplead to the two tax liabilities
5 listed on the Notice of Levy dated November 2, 2011, for taxpayer Argent Custom
6 Furniture, LLC, as attached as Exhibit 4 to the complaint, and if those liabilities have
7 been otherwise satisfied by the time the IRS receives the \$97,818.70 interplead, then to
8 any other outstanding federal tax liability of Argent Custom Furniture, LLC; and
9

10 g. each party shall bear its respective fees and costs associated with this action.

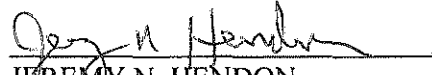
11 DATED this 10th day of December, 2012.

12
13 
14 JOHN E. BRAGONIE, ESQ. (SBN 9519)
15 LEWIS AND ROCA, LLP
16 3993 Howard Hughes Parkway, Suite 600
17 Las Vegas, NV 89169

18 Attorney for MGM Resorts International Design

19
20 DATED this 10th day of December, 2012.

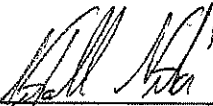
21 KATHRYN KENEALLY
22 Assistant Attorney General

23 
24 JEREMY N. HENDON
25 Trial Attorney, Tax Division
26 U.S. Department of Justice

27 DANIEL G. BOGDEN
28 United States Attorney
Of Counsel

Attorneys for the United States of America

1 DATED this 7 day of December, 2012.

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4 _____
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Attorney for Argent Custom Furniture, Inc.

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing **STIPULATION FOR ENTRY OF JUDGMENT AND FOR DISBURSEMENT OF INTERPLEAD FUNDS**

has been made this 11th day of December, 2012, by depositing a copy thereof in the United States Mail in a postage prepaid envelope addressed to the following:

JOHN E. BRAGONJE, ESQ.
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Attorneys for Defendant Argent Custom
Furniture, Inc.

/s/ Jeremy N. Hendon
JEREMY N. HENDON
Trial Attorney, Tax Division
U.S. Department of Justice

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

MGM RESORTS INTERNATIONAL
DESIGN, a Nevada corporation,

Plaintiff,

v.

UNITED STATES OF AMERICA;
SILVERMAN HOLDINGS, LLC d/b/a Argent
Custom Furniture, a California limited liability
company; ARGENT CUSTOM FURNITURE,
INC., a Nevada corporation; ARGENT
CUSTOM FURNITURE, LLC, a California
limited liability company; and DOES 1 TO 10,
inclusive,

Defendants.

CIVIL No. 2:12-cv-00639-MMD-PAL

**JUDGMENT AND ORDER DIRECTING
DISBURSEMENT OF INTERPLEAD
FUND**

Based on the parties' Stipulation for Entry of Judgment and Disbursement of Interplead
Funds and for good cause shown, JUDGMENT is hereby entered as follows:

1. IT IS ORDERED, ADJUDGED, AND DECREED that MGM, at its earliest
convenience, deposit and pay into the registry of this Court the interpleader fund at issue which
totals \$97,818.70;

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing **JUDGMENT AND ORDER DIRECTING DISBURSEMENT OF INTERPLEAD FUND** has been made this 11th day of December, 2012, by depositing a copy thereof in the United States Mail in a postage prepaid envelope addressed to the following:

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/s/ Jeremy N. Hendon
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